

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Grays Harbor County**

Audit Period  
**January 1, 2003 through December 31, 2003**

**Report No. 67460**

Issue Date  
**October 22, 2004**



Washington \_\_\_\_\_  
***State Auditor***  
\_\_\_\_\_ Brian Sonntag

# Audit Summary

## **Grays Harbor County January 1, 2003 through December 31, 2003**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Grays Harbor County for the period January 1, 2003, through December 31, 2003.

We performed audit procedures to determine whether the County complied with state laws and regulations and its own policies and procedures. We also evaluated the internal controls established by County management. Our work focused on specific areas that have potential for abuse and misuse of public resources.

### ***RESULTS***

In most areas, the County complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public resources. We communicated certain issues to the County's management.

### ***RELATED REPORTS***

Our opinion on the County's financial statements and compliance with federal program requirements is provided in a separate report, which includes the County's financial statements.

### ***CLOSING REMARKS***

We thank County officials and personnel for their assistance and cooperation during the audit.

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# Description of the County

## Grays Harbor County January 1, 2003 through December 31, 2003

### ***ABOUT THE COUNTY***

Grays Harbor County is home to approximately 68,800 residents. The County is managed by a three-member, elected Board of Commissioners and operates on a \$91 million annual budget. Its more than 440 employees provide public safety (sheriff and judicial services), construction and maintenance of roads and bridges, sanitation facilities, health and social services, cultural and recreational facilities and activities, planning and zoning services and general administrative services.

### ***AUDIT HISTORY***

We audit the County annually. This audit marked the sixth consecutive year in which no findings were reported for the County.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

District 1

District 2

District 3

Superior Court Judges:

District Court Judges:

Assessor

Auditor

Clerk

Coroner

Prosecuting Attorney

Sheriff

Treasurer

Robert Beerbower

Dennis Morrisette

Al Carter

Gordon Godfrey

F. Mark McCauley

David Foscue

Stephen Brown

Thomas Copland

Edward Prkut

Vern Spatz

Cheryl Brown

Ed Fleming

Steward Menefee

Michael Whelan

Ron Strabbing

## ***APPOINTED OFFICIALS***

Central Services Director  
County Road Engineer  
Health and Social Services Department  
Director  
Juvenile Department Director

Management Services Director  
Public Services Director  
Tax Title Management Director  
Fair Manager  
Public Services – Facility Services Director  
Public Services – Building and Planning  
Division Director  
Public Services – Environmental Health  
Director

Dale Gowan  
Russell D. Esses

Maryann Welch  
Rodney Herling (January through  
September 2003)  
William Trivison (October through  
December 2003)  
Rose Elway  
Paul Easter  
Larry Smith  
Debbie Adolphsen  
Dennis Selberg

Brian Shea

Doug George

## ***ADDRESS***

County

100 West Broadway, Suite 1  
Montesano, WA 98563  
(360) 249-3731

# Audit Areas Examined

## Grays Harbor County January 1, 2003 through December 31, 2003

In keeping with general auditing practices, we do not examine every portion of Grays Harbor County's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the County were examined during this audit period:

### ***ACCOUNTABILITY FOR PUBLIC RESOURCES***

We evaluated the County's accountability in the following areas:

- Cash receipting and revenues (Fair)
- Tax collections, distributions, reconciliations and adjustments (Treasurer)
- Cash receipting and records retention (Auditor)
- Cash receipting and adjustments (District Courts)
- Cash receipting and evidence room procedures (Sheriff)
- Cash receipting and reimbursement process (Central Services)
- Payroll
- Cash disbursements
- Construction assessments (Assessor)

### ***LEGAL COMPLIANCE***

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Use of restricted funds
- Bond covenants
- Contracts and agreements
- Ethics/conflict of interest laws
- Budgeting requirements

### ***FEDERAL PROGRAMS***

We evaluated internal controls and tested compliance with federal program requirements, as applicable, for the County's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

## ***FINANCIAL AREAS***

Our opinion on the County's financial statements is provided in a separate report. That report includes the County's financial statements and other required financial information. We examined the financial activity and balances of the County including:

- Cash and investments
- Capital assets
- Long-term debt
- Revenues and receivables
- Expenditures and liabilities
- Subsequent events
- Overall presentation of the financial statements